

KAMAS
CITY

JUNE 30, 2007
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of KAMAS City for the fiscal year ending JUNE 30, 2007 as approved and adopted by resolution or ordinance dated JUNE 13, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

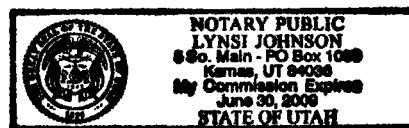
- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on MAY 23, 2006 for all budgetary funds.

Signed: [Signature]
(Budget Officer)

Subscribed and sworn to this 24 day
of August, 2006.

[Signature]
(Notary Public)



KAMAS CITY

Governmental Unit

JUNE 30, 2007

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	108,183	115,000	111,000
3120	Prior Years' Taxes - Delinquent	7,424	22,000	22,000
3130	General Sales & Use Taxes	219,655	240,000	250,000
3140	Franchise Taxes	75,477	90,000	90,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	30,815	33,500	33,500
3190	Penalties & Interest on Delinquent Taxes			
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	4,150	12,000	12,300
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	21,873	55,000	60,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses			
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation FIESTA DAYS	109,097	97,021	98,300
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	0	13,100	9,400
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	50,019	510,532	60,000
3358	Liquor Fund Allotment	2,173	2,949	3,200
3370	Grants from Local Units: R.A.P. TAX	2,064	0	0

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	1,775	4,275	4,000
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	20	0	0
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs	0	25,000	0
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property			
3480	Cemeteries			
3490	Miscellaneous Services: _____	4,415	28,000	14,500
3500	FINES AND FORFEITURES			
3510	Fines	1,057	2,800	2,800
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	12,474	25,000	27,400
3620	Rents & Concessions	28,420	183,117	15,000
3640	Sale of Fixed Assets - Compensation for Loss	30,000	30,000	30,000
3650	Sale of Materials & Supplies	8,572	0	0
3670	Sales of Bonds IMPACT FEES	4,750	22,500	22,500
3680	Other Financing - Capital Lease Obligations	19,730	0	0

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Account Number	Source of Revenue	Prior Year Actual Revenue 20+C176_____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	746,445	1,061,794	869,900

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>05</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	88,920	101,803	102,400
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel BUILDING INSPECTOR	17,947	33,150	33,150
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor	11,080	9,000	10,000
4142	Clerk			
4143	Treasurer			
4144	Recorder	90,129	94,900	89,300
4145	Attorney			
4146	Surveyor	100	0	0
4147	Assessor			
4150	Non-Departmental ENGINEER	14,558	30,000	35,000
4160	General Governmental Buildings & GROUNDS	25,283	27,000	25,000
4170	Elections	0	1,102	0
4180	Planning & Zoning	8,074	500	500
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	100,028	141,550	128,050
4220	Fire Department			
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	68,274	152,770	114,675
4415	Class "C" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	20,274	24,500	24,700
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	65,253	95,025	58,125
4540	Park Lighting			
4560	Recreation & Culture FIESTA DAYS	7,438	65,891	64,850
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning - GRANT	0	13,100	9,400
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest	28,144	24,500	24,100
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: CAPITAL PROJECT FUND	30,000	30,000	30,000
4820	Transfer to: SEWER UTILITY FUND	20,000	0	0
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds	61,772	60,000	56,532
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance	28,509	154,943	59,818
	TOTAL EXPENDITURES	746,445	1,061,794	869,900

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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 <u>05</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	30,000	30,000	30,000
	Interest Income			
	Other additions			
	TOTAL REVENUE	30,000	30,000	30,000
	Beginning Fund Balance	60,000	90,000	120,000
	TOTAL AVAILABLE FOR APPROPR.	90,000	120,000	150,000
	EXPENDITURES:	0	0	0
	TOTAL EXPENDITURES	0	0	0
	Ending Fund Balance	90,000	120,000	150,000

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20 _____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

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ENTERPRISE OR INTERNAL SERVICE FUND: WATER

FORM 3

Account Number	Description	Prior Year Actual 20 <u>05</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	228,472	250,000	250,000
	Interest Earned	6,252	9,000	9,000
	Other: <u>CDBG, IMPACT FEE, MISC</u>	45,654	82,000	316,500
	TOTAL OPERATING REVENUE	280,378	341,000	575,500
	OPERATING EXPENSES:			
	Personnel Services	42,772	46,000	44,500
	Contractual Services	24,000	20,000	30,000
	Material and Supplies	62,890	102,138	185,875
	Depreciation	81,092	85,000	85,000
	Other <u>CDBG GRANTS</u>	0	25,000	250,000
	TOTAL OPERATING EXPENSE	211,414	279,138	595,375
	OPERATING INCOME (LOSS)	68,964	62,462	(19,875)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	4,000	10,000	15,000
	Interest Expense	(900)	(550)	(300)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	72,004	71,912	(5,175)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

KAMAS CITY

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Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: SEWER

FORM 3

Account Number	Description	Prior Year Actual 20 <u>05</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	147,131	157,000	157,000
	Interest Earned	5,134	8,000	8,000
	Other: <u>IMPACT FEES</u>	19,800	44,000	44,000
	TOTAL OPERATING REVENUE	172,065	209,000	231,000
	OPERATING EXPENSES:			
	Personnel Services	42,769	44,000	44,500
	Contractual Services	2,143	350	200
	Material and Supplies	59,293	65,575	68,475
	Depreciation	55,472	60,000	58,000
	Other <u>IMPACT FEES</u>	0	0	150,000
	TOTAL OPERATING EXPENSE	159,677	171,925	321,175
	OPERATING INCOME (LOSS)	12,388	37,075	(90,175)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	4,000	10,000	15,000
	Interest Expense	(2,470)	(1,901)	(1,350)
	Capital Contributions from Outside Sources			
	Operating transfers from: <u>GENERAL FUND</u>	20,000	0	0
	Operating transfers to:			
	NET INCOME (LOSS)	33,718	45,174	(74,525)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			